

Exhibit 14

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Office of the Associate General Counsel

Route 100, P.O. Box 100, Somers, NY 10589

June 19, 2001

SENT VIA FAX

Kimberlee A. Madsen, Esq.
Director, Law & Corporate Affairs
Tarantella, Inc.
425 Encinal Street
Santa Cruz, CA 95060

Re: Joint Development Agreement No. 4998CR0349

Dear Kim:

Thank you for your letter dated June 6, 2001 informing me of the sale of Tarantella Inc.'s (Tarantella) Server Software and Professional Services Division to Caldera International, Inc. (Caldera). As I understand it, this division contains virtually all of the personnel and assets used to perform Tarantella's obligations under the Joint Development Agreement number 4998CR0349 (the Agreement) between IBM and Tarantella.

In your letter you say that Caldera has agreed to accept assignment of the Agreement. However, pursuant to Section 22.12 of the Agreement, such an assignment requires IBM's consent. IBM does not consent to the assignment of the Agreement to Caldera and IBM considers any attempt to assign the Agreement as ineffective.

Further, pursuant to Section 15.2 of the Agreement, IBM hereby exercises its right to terminate the Agreement. Of course, IBM will work with Tarantella to implement a wind-down period for activities under the Agreement, as required by Section 15.2. Although, it is my impression that there is only minimal activity, if any, occurring under the Agreement since Release 1 of the "LA-64 product" was made available.

As you know, certain provisions survive termination of the Agreement, including its licensing provisions and the obligation of the parties to pay royalties. If Tarantella would like to make any special arrangements regarding paying or receiving royalties, please have the appropriate business person contact Mr. Thomas Keith of IBM at 1503 LBJ Freeway, Dallas, Texas, 75234-6032 to discuss them.

Regards,

Ronald A. Lauderdale
Associate General Counsel

cc: Mr. Harrison Colter, Esq.
cc: Mr. Thomas Keith